

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

BLUE SPIKE, LLC

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Plaintiff,

CIVIL ACTION NO. 6:13-CV-89

V.

MORPHOTRAK, INC. and SAFRAN USA, INC.,

Defendants.

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DECLARATION OF IAIN LAWN IN SUPPORT OF
MORPHOTRAK AND SAFRAN USA'S
REPLY IN SUPPORT OF MOTION TO TRANSFER

I, Iain Lawn, do hereby declare and state as follows:

1. I am the Director of Taxation at Safran U.S.A., Inc. ("Safran U.S.A.").
 2. I and other tax compliance specialists at Safran U.S.A. are responsible for income compliance for all subsidiaries of Safran U.S.A., including MorphoTrak, Inc. (whoTrak").
 3. On all correspondence concerning income taxes with federal and state tax authorities on behalf of MorphoTrak, it is standard practice to list Safran U.S.A.'s address in Prairie, Texas as MorphoTrak's address. This standard practice ensures that essential tax correspondence from all tax authorities with respect to MorphoTrak is sent to the staff and office with the familiarity and expertise in addressing MorphoTrak's tax issues. This is more efficient than having the tax correspondence sent to MorphoTrak's primary operations centers in California and Washington, where the majority of MorphoTrak's executives, officers, and employees are based. MorphoTrak's offices in California and Washington State do not include individuals with responsibilities relating to tax compliance. This same standard practice of listing

the Grand Prairie, Texas address on correspondence with federal and state tax authorities is in place with respect to every Safran U.S.A. subsidiary for which my office performs tax compliance work.

4. The listing of the Grand Prairie, Texas address on MorphoTrak's tax compliance forms is solely for administrative purposes, and does not reflect that any place of business or operations of MorphoTrak are located in Grand Prairie, Texas. MorphoTrak's tax forms should therefore not be interpreted as an indication that the principal place of business for MorphoTrak is in Grand Prairie, Texas.

5. To the extent that the President, Vice President, and other officers of MorphoTrak are listed on MorphoTrak's tax forms, these officers are not located in Grand Prairie, Texas. The listing of these executives on tax forms is not an indication that any executive of MorphoTrak is based in offices in Grand Prairie, Texas. They are not; they are based in Anaheim, California.

Executed this 15th day of May, 2013, in Grand Prairie, Texas.



Iain Lawn